providing the opportunity to further respond in this case. The prior response was submitted in good faith as a response to the original Office Action, and this amendment is provided in further response.

Claim 10 has been rejected under § 112 as being indefinite for including improper Markush language. This claim has been amended to include the phrase: "selected from the group consisting of", and the rejection under § 112 is therefore believed to be overcome.

As noted in items (2) and (3) of the most recent Action, several claims have been rejected as being anticipated by or unpatentable over the Teng et al. patent 3,915,855. Teng patent discloses lipophilic materials which have been prepared by reaction of a cellulose sponge with a fatty acid derivative to produce a lipophilic cellulose sponge (see column 1, lines 56-58). Furthermore, the opening paragraph of the patent makes reference to synthetic cellulose sponges which appear to be the type of sponge material with which the patent is particularly concerned. The lipophilic cellulose sponges disclosed in the '855 patent may be used for removal of fats or oils (see column 1, lines 48-53). There is no disclosure or suggestion in the '855 patent of the basis of the present invention, namely the esterification of the hydroxyl groups of lignin in a lignocellulosic material. There is no mention of lignin in the '855 patent, and it is believed that there will

probably be no lignin in the sponges disclosed in the '855 patent. As such, it is submitted that the '855 patent fails to teach or suggest the claimed invention.

Finally, point (4) of the Office Action notes that certain claims were rejected as being unpatentable over the Teng patent 3,788,984 taken in view of Fahlvik. Applicants submit, however, that the '984 patent simply mentions lignin as an impurity in some of the starting materials which does not interfere with the acetylation of cellulose. Consequently, it is believed that the '984 patent does not contemplate modification of the hydroxyl groups of the lignin. The Fahlvik patent is cited simply for showing that a cellulosic oil absorbent material may be encased in a mesh covering. Fahlvik does not suggest the modification of the hydroxyl groups of lignin. Therefore, the combination of the '984 patent with the Fahlvik patents fails to teach or suggest the claimed invention in the same manner that the '984 alone fails to suggest the invention.

Further consideration of the application is requested, and allowance of the claims is solicited.

Respectfully submitted,

Βv

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